



**DEPARTMENT OF SOCIAL SERVICES
DIVISION OF YOUTH SERVICES
SCHOOL ATTENDANCE HOURS
TWO YEARS ENDED JUNE 30, 2001**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-106
October 4, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

October 2001

The following problem was discovered as a result of an audit conducted by our office of the Student Attendance Records of the Department of Social Services, Division of Youth Services.

The Missouri State Auditor's Office has audited the compliance of the Department of Social Services, Division of Youth Services with respect to the methods of maintaining student attendance records. Our responsibility is to express an opinion on the division's compliance based on our audit.

As provided by state law, the Division of Youth Services is entitled to state aid for youth assigned to the division's facilities which have an education program approved by the Department of Elementary and Secondary Education. The state aid payments are based on the number of full-time equivalent students and the average daily attendance. The Division of Youth Services received \$2,702,502 and \$2,130,481 from the Department of Elementary and Secondary Education for the years ended June 30, 2001 and 2000, respectively.

Teachers typically record daily attendance for each of their classes. Their attendance is then submitted to the school secretary who enters the attendance into the Division of Youth Services computer information system.

In our opinion, the student attendance records are accurately maintained by the division. However, the audit noted that the Division of Youth Services failed to report school attendance data to the Department of Elementary and Secondary Education within the timeframes required by state law.

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YELLOW SHEET

DEPARTMENT OF SOCIAL SERVICES
DIVISION OF YOUTH SERVICES
SCHOOL ATTENDANCE HOURS

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Dana Katherine Martin, Director
Department of Social Services
and
Mark D. Steward, Director
Division of Youth Services
Jefferson City, MO 65102

We have audited the compliance of the Department of Social Services, Division of Youth Services, with Section 165.121.3(7), RSMo 2000, with respect to the methods of maintaining student attendance records for the years ended June 30, 2001 and 2000. Compliance with those requirements is the responsibility of the division's management. Our responsibility is to express an opinion on the division's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the division's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Division of Youth Services' compliance with those requirements.

In our opinion, the student attendance records maintained by the division accurately disclosed, in all material respects, the average daily attendance in compliance with the requirements referred to above for the years ended June 30, 2001 and 2000.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the division's management and was not subjected to the procedures applied in the audit of compliance with the requirements referred to above.

The accompanying Management Advisory Report presents our findings arising from our audit of the Division of Youth Service's compliance with state law with respect to the maintenance of student attendance records.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

September 7, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
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MANAGEMENT ADVISORY REPORT SECTION

DEPARTMENT OF SOCIAL SERVICES
DIVISION OF YOUTH SERVICES
SCHOOL ATTENDANCE HOURS
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

Reporting of Attendance Data

As provided by Section 163.073, RSMo 2000, the Division of Youth Services (DYS) is entitled to state aid for youth assigned to the division's facilities which have an education program approved by the Department of Elementary and Secondary Education (DESE). The state aid payments are based on the number of full-time equivalent students and the average daily attendance. The DYS received \$2,702,502 and \$2,130,481 from the DESE for the years ended June 30, 2001 and 2000, respectively.

The DYS did not submit fiscal year 2001 school attendance data to the DESE until September 7, 2001. According to Section 163.081, RSMo 2000, school attendance data is to be submitted to DESE on or before July 15th of each year. DESE's policy indicates that failure of school districts, including the DYS, to submit this data by the due date could result in DESE withholding payments until the data is received. However, DESE chose not to withhold funding in this instance.

WE RECOMMEND the DYS ensure school attendance data is submitted to DESE within the timeframes required by state law.

AUDITEE'S RESPONSE

The Division of Youth Services provides educational services throughout the fiscal year, July 1 through June 30. Statutes requiring districts to submit attendance reports on or before July 15 of each year may have been established under the idea of the traditional end of school being in mid or late May to early June. Thus, school districts usually have 45 or more days after the end of the school year to submit attendance reports.

Historically, DESE has recognized the division's 12-month school calendar and provided a verbal waiver from submitting attendance records by July 15. The division will request a written waiver from DESE to continue the practice of submitting attendance records by August 15.

This report is intended for the information of the management of the Department of Social Services, Division of Youth Services, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

STATISTICAL SECTION

History, Organization, and
Statistical Information

DEPARTMENT OF SOCIAL SERVICES
DIVISION OF YOUTH SERVICES
SCHOOL ATTENDANCE HOURS
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Omnibus State Reorganization Act of 1974 created the Division of Youth Services within the Department of Social Services. Previously, the Division of Youth Services had been known as the State Board of Training Schools. During the 1970's, systematic agency planning began which resulted in the de-emphasis of large rural institutions and the establishment of smaller treatment facilities. This enabled geographic regionalization where youth could be served closer to their homes.

During the 1990's, the division continued in the direction of regionalization and the expansion of the continuum of treatment services. An array of community-based services was developed including day treatment, tracking, and case management. The Juvenile Crime Bill was passed in 1995 and included measures for determinate sentencing, granting the division the ability to petition for increased length of stay up to the age of twenty-one, removed the lower age limit for commitment, and provided for the development of dual jurisdiction.

The Division of Youth Services is administered by a director who is appointed by the director of the Department of Social Services. Mark D. Steward has been the director since May 6, 1988.

The agency provides services to youth committed from the state's forty-five Judicial Circuit Courts. The services include residential (secure, moderate, and community-based) and non-residential (tracking, day treatment, alternative living service, family therapy, and aftercare). All youth receive case management services and are assigned a service coordinator who ensures the assessment, treatment planning, and the coordination, monitoring, and evaluation of services occurs for all youth.

As of June 30, 2001, the division operated thirty-one residential facilities with a total of 716 beds and twelve non-residential facilities with a total of 255 day treatment slots.

As provided by Section 163.073, RSMo 2000, the Division of Youth Services is entitled to state aid for youth assigned to the division's facilities which have an education program approved by the Department of Elementary and Secondary Education. The state aid payments are based on the number of full-time equivalent students and the average daily attendance. The Division of Youth Services received \$2,702,502 and \$2,130,481 from the Department of Elementary and Secondary Education for the years ended June 30, 2001 and 2000, respectively.

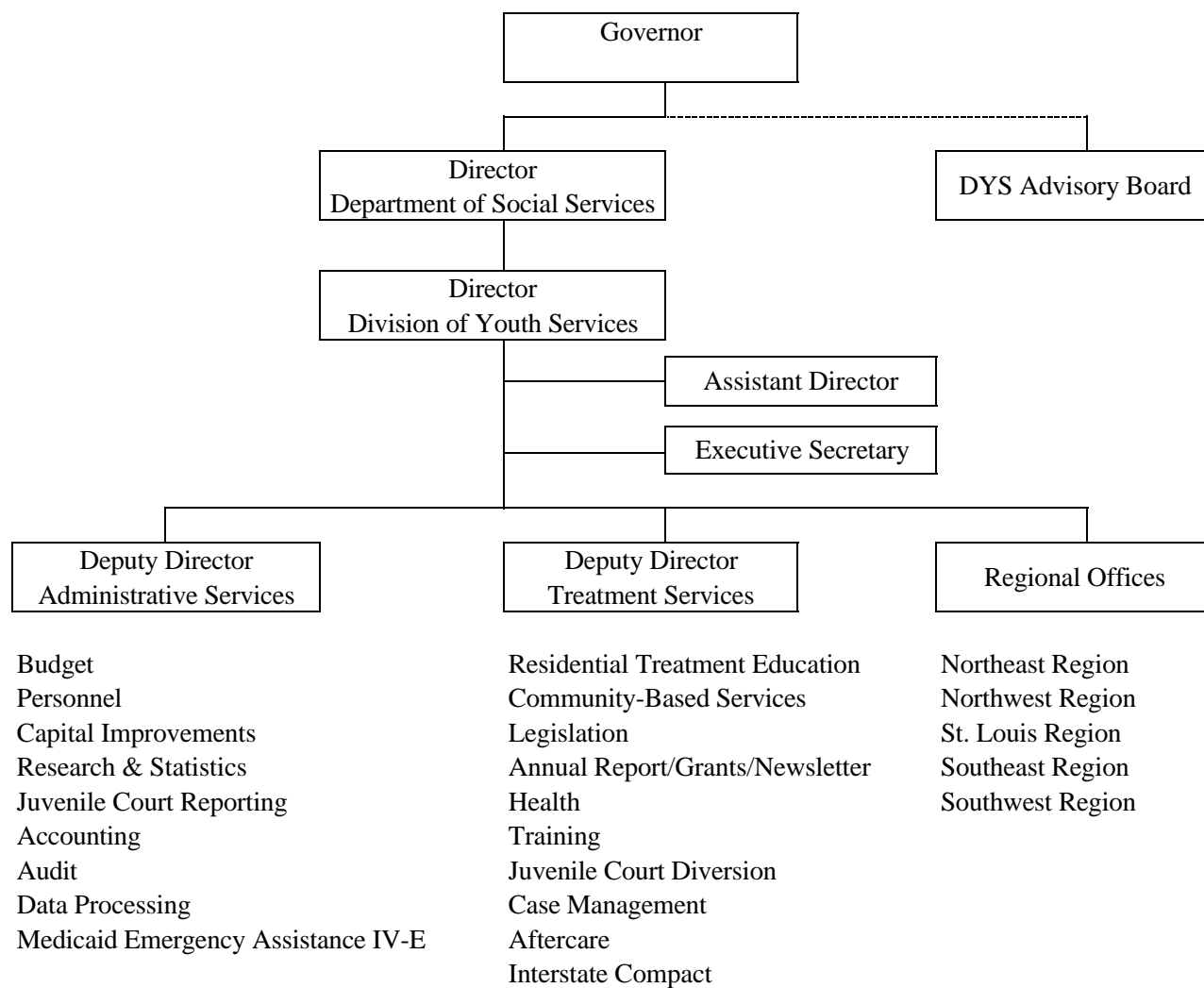
Teachers typically record daily attendance for each of their classes. Their attendance is then submitted to the school secretary who enters the attendance into the Division of Youth Services computer information system. The Division of Youth Services uses the attendance from the computer system to prepare the Application for State School Money, which is submitted to the Department of Elementary and Secondary Education.

On the Application for State School Money, the Division of Youth Services reported 1,178,970 and 1,083,057 school attendance hours for the years ended June 30, 2001 and 2000, respectively. This calculates to 1,129 and 1,037 average daily attendance (total school attendance hours divided by 1,044 standard school attendance hours in a school year) in 2001 and 2000, respectively.

During the two years ended June 30, 2001 the division had forty-three facilities that offered education programs. The actual student counts for these facilities were:

Facility with Education Program	Actual Student Count at June 30, 2001
Alternative Resource Center (Kansas City)	33
Camp Avery Park Camp (Troy)	33
Babler Lodge (Chesterfield)	21
Delmina Woods (Forsyth)	23
Echo Program - Day Treatment (Cape Girardeau)	12
Bissell Hall (St. Louis)	23
Spanish Lake Campus (St. Louis)	24
Twin Rivers Campus (St. Louis)	25
New Madrid Treatment Center (New Madrid)	24
Rich Hill Treatment Center (Rich Hill)	22
Sierra/Osage Treatment Center (Poplar Bluff)	21
Watkins Mill Park Camp (Lawson)	49
Gentry Residential Treatment (Cabool)	23
Reach - Day Treatment (St. Louis)	10
Star - Day Treatment (Kansas City)	39
Quest - Day Treatment (St. Charles)	15
New Day - Day Treatment Center (Arnold)	9
St. Louis County - Day Treatment (St. Ann)	16
Sikeston Day Treatment (Sikeston)	7
Midway Day Treatment (Mt. Vernon)	0
Gateway School - Day Treatment (Joplin)	25
Excel School - Day Treatment (Springfield)	6
Alpha School (Columbia)	5
Langsford House (Lees Summit)	12
Datema House (Springfield)	12
Wilson Creek Group Home (Springfield)	12
Lewis & Clark Hall (St. Louis)	11
Rosa Parks Center (Fulton)	10
Cornerstone (Columbia)	11
Community Learning Center (Springfield)	12
Northeast Community Treatment Center (Mexico)	11
Girardot Center for Youth and Families (Cape Girardeau)	23
Green Gables (Macks Creek)	11
Northwest Regional Youth Center (Kansas City)	25
Hogan Street Regional Youth Center (St. Louis)	32
St. Joseph Facility - Riverbend (St. Joseph)	31
Fort Bellefontaine Campus (St. Louis)	23
Montgomery City Youth Center (Montgomery City)	37
Fulton Treatment Center (Fulton)	28
Hillsboro Treatment Center (Hillsboro)	33
W. E. Sears Youth Center (Poplar Bluff)	54
Mt. Vernon Facility (Mt. Vernon)	34
Waverly Regional Youth Center (Waverly)	45
Total	932

DEPARTMENT OF SOCIAL SERVICES
 DIVISION OF YOUTH SERVICES
 SCHOOL ATTENDANCE HOURS
 ORGANIZATION CHART
 JUNE 30, 2001



Appendix

DEPARTMENT OF SOCIAL SERVICES
DIVISION OF YOUTH SERVICES
SCHOOL ATTENDANCE HOURS
SCHEDULE OF SCHOOL ATTENDANCE HOURS

	Year Ended June 30,	
	2001	2000
Alternative Resource Center (Kansas City)	13,660	13,775
Camp Avery Park Camp (Troy)	45,682	44,323
Babler Lodge (Chesterfield)	26,681	22,295
Delmina Woods (Forsyth)	23,828	26,818
Echo Program - Day Treatment (Cape Girardeau)	16,557	14,645
Bissell Hall (St. Louis)	31,942	28,564
Spanish Lake Campus (St. Louis)	26,410	20,644
Twin Rivers Campus (St. Louis)	31,803	34,095
New Madrid Treatment Center (New Madrid)	35,359	18,687
Rich Hill Treatment Center (Rich Hill)	32,260	26,752
Sierra/Osage Treatment Center (Poplar Bluff)	30,857	32,721
Watkins Mill Park Camp (Lawson)	68,969	72,065
Gentry Residential Treatment (Cabool)	30,479	24,434
Reach - Day Treatment (St. Louis)	10,876	13,297
Star - Day Treatment (Kansas City)	15,451	16,465
Quest - Day Treatment (St. Charles)	24,074	20,849
New Day - Day Treatment Center (Arnold)	30,108	32,290
St. Louis County - Day Treatment (St. Ann)	14,916	17,819
Sikeston Day Treatment (Sikeston)	12,595	14,342
Midway Day Treatment (Mt. Vernon)	784	0
Gateway School - Day Treatment (Joplin)	24,233	15,545
Excel School - Day Treatment (Springfield)	23,839	25,153
Alpha School (Columbia)	8,909	7,922
Langsford House (Lees Summit)	15,249	14,158
Datema House (Springfield)	13,059	14,167
Wilson Creek Group Home (Springfield)	14,356	14,205
Lewis & Clark Hall (St. Louis)	11,470	12,490
Rosa Parks Center (Fulton)	6,737	0
Cornerstone (Columbia)	15,054	13,616
Community Learning Center (Springfield)	14,901	12,078
Northeast Community Treatment Center (Mexico)	12,762	11,001
Girardot Center for Youth and Families (Cape Girardeau)	35,868	29,183
Green Gables (Macks Creek)	9,252	10,116
Northwest Regional Youth Center (Kansas City)	38,337	41,582
Hogan Street Regional Youth Center (St. Louis)	41,982	37,792
Riverbend Treatment Center (St. Joseph)	41,412	34,022
Fort Bellefontaine Campus (St. Louis)	27,297	26,963
Montgomery City Youth Center (Montgomery City)	44,642	36,212
Fulton Treatment Center (Fulton)	35,270	39,285
Hillsboro Treatment Center (Hillsboro)	41,223	19,087
W. E. Sears Youth Center (Poplar Bluff)	79,158	74,721
Mt. Vernon Facility (Mt. Vernon)	45,296	41,355
Waverly Regional Youth Center (Waverly)	55,375	57,527
TOTALS	1,178,970	1,083,057

* * * * *